

Avista Corp.  
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December 22, 2010

Commission Secretary  
Washington Utilities and  
Transportation Commission  
1300 S. Evergreen Park Drive SW  
PO Box 47250  
Olympia, WA 98504-7250

In accordance with WAC 480-90-275 and WAC 480-100-275 please find enclosed the electric and gas Operating Reports for the month and the 12 months period ending October 31, 2010. We are filing this report monthly rather than quarterly per an arrangement with Mike Parvinen.

If you have any questions concerning these reports, please call Theresa Melvin at (509) 495-8165.

Sincerely,

Patty Olsness  
Rates Coordinator  
Avista Utilities

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Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201010 , State Code : WA

Accounting Period:201010	State Code:WA
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Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	133,207	3,357,652	3,548,616	132,708	77,993,255	70,308,397
19 THEFT OF SERVICE-GAS	0	0	241	0	0	666
21 FIRM COMMERCIAL	13,929	2,369,013	1,907,969	13,963	47,690,273	36,272,262
22 INTERRUPTIBLE COMMERCIAL	1	33,649	26,113	1	519,422	393,416
31 FIRM- INDUSTRIAL	131	189,455	137,696	132	2,561,098	1,822,527
80 INTERDEPARTMENT REVENUE	36	8,087	6,333	36	260,219	183,371
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,589	0	0	12,584
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	13	1,034,083	48,173	13	16,181,075	720,664
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	24	3,631,380	150,317	26	39,207,693	1,631,264
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	2	97,376	2,036	2	1,715,605	35,873
Total WA	147,343	10,720,695	5,829,084	146,880	186,128,640	111,381,024

GAS RATE OF RETURN For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	525,739	174,246	351,493
		Adjustments			
		Adjusted Gas Net Operating Income	525,739	174,246	351,493
G-APL		Gas Net Adjusted Rate Base	299,229,020	195,407,374	103,821,646
		RATE OF RETURN	0.176%	0.089%	0.339%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended October 31, 2010		G-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	10/31/2010	221,709	147,343	74,366
2		Percent		100.000%	66.458%	33.542%
	G-OPS	Direct Distribution Operating Expense		1,010,437	687,184	323,253
3		Percent		100.000%	68.009%	31.991%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2009			
		Direct O & M				
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
		Direct Labor				
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
		Total Number of Customers		220,748	146,742	74,006
		Percentage		100.000%	66.475%	33.525%
		Total Direct Plant		289,695,007	183,112,299	106,582,708
		Percentage		100.000%	63.209%	36.791%
		Total Four Factor Allocators		400.000%	271.774%	128.226%
4		Percent		100.000%	67.943%	32.057%
		Underground Storage & Dist Plant		System	Washington	Idaho
	G-PLT	Underground Storage		28,753,500	20,113,074	8,640,426
	G-PLT	Distribution		421,944,219	272,135,971	149,808,248
		Total Underground Storage/Dist Plant		450,697,719	292,249,045	158,448,674
5		Percent		100.000%	64.844%	35.156%
	Input	Actual Therms Purchased	10/31/2010	16,611,506	11,322,403	5,289,103
6		Percent		100.000%	68.160%	31.840%

GAS ALLOCATION PERCENTAGES For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas	
	Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886	
	Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428	
	Direct O & M Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX	
	Adjustments		0				
	<b>Total</b>		<b>106,543,925</b>	<b>83,579,350</b>	<b>17,146,261</b>	<b>5,818,314</b>	
	Percentage		100.000%	78.446%	16.093%	5.461%	
	Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482	
	Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264	
	Direct O & M Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX	
	<b>Total</b>		<b>63,853,753</b>	<b>49,421,070</b>	<b>9,701,937</b>	<b>4,730,746</b>	
	Percentage		100.000%	77.397%	15.194%	7.409%	
	Number of Customers at 12/31/09		672,970	356,620	220,748	95,602	
	Percentage		100.000%	52.992%	32.802%	14.206%	
	Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297	
	Percentage		100.000%	79.940%	13.657%	6.403%	
	<b>Total Percentages</b>		<b>400.000%</b>	<b>288.775%</b>	<b>77.746%</b>	<b>33.479%</b>	
7	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>72.193%</b>	<b>19.437%</b>	<b>8.370%</b>	
	Input	Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 580 - 894		5,093,718	0	3,116,832	1,976,886
		Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
		Direct O & M Accts 901 - 905 Utility 9 Only		1,344,573	0	1,344,573	XXXXXX
		<b>Total</b>		<b>22,964,575</b>	<b>0</b>	<b>17,146,261</b>	<b>5,818,314</b>
		Percentage		100.000%	0.000%	74.664%	25.336%
		Direct Labor Accts 580 - 894		11,755,376	0	8,181,894	3,573,482
		Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
		Direct O & M Accts 901 - 905 Utility 9 Only		1,158,379	0	1,158,379	XXXXXX
		<b>Total</b>		<b>14,432,683</b>	<b>0</b>	<b>9,701,937</b>	<b>4,730,746</b>
		Percentage		100.000%	0.000%	67.222%	32.778%
		Number of Customers at 12/31/09		316,350	0	220,748	95,602
		Percentage		100.000%	0.000%	69.780%	30.220%
		Net Direct Plant		450,456,474	0	305,689,899	144,766,575
		Percentage		100.000%	0.000%	67.862%	32.138%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>279.528%</b>	<b>120.472%</b>
8		<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.882%</b>	<b>30.118%</b>

<b>GAS ALLOCATION PERCENTAGES</b> For Month Ended October 31, 2010 Average of Monthly Averages Basis	<b>Report ID:</b> G-ALL-1A
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Input	Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
	Adjustments		0	0	0	0
	Total		97,208,916	81,407,228	15,801,688	0
	Percentage		100.000%	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
	Total		56,093,298	47,549,740	8,543,558	0
	Percentage		100.000%	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09		577,368	356,620	220,748	0
	Percentage		100.000%	61.766%	38.234%	0.000%
	Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
	Percentage		100.000%	85.501%	14.499%	0.000%
	Total Percentages		400.000%	315.781%	84.219%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
10	Percent		100.000%	66.657%	33.343%	
	G-OPS Book Depreciation		1,046,781	686,380	360,401	
11	Percent		100.000%	65.571%	34.429%	
	G-PLT Net Gas Plant		334,624,201	217,417,989	117,206,212	
12	Percent		100.000%	64.974%	35.026%	
	G-PLT Net Gas General Plant		30,700,639	20,653,700	10,046,939	
13	Percent		100.000%	67.274%	32.726%	
	G-SCM Net Allocated Schedule M		-1,917,535	-1,273,203	-644,332	
14	Percent		100.000%	66.398%	33.602%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2009	Washington	Idaho		
Input	Underground Storage (Actual, not Situs)		20,113,074	8,640,426		
Input	Distribution		266,845,782	145,465,343		
Input	General		3,550,811	2,692,487		
Input	TOTAL		290,509,667	156,798,256		

GAS OPERATING STATEMENT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	5,218,779	0	5,218,779	3,548,616	0	3,548,616	1,670,163	0	1,670,163
99	4812XX	Commercial - Firm & Interruptible	2,754,140	0	2,754,140	1,934,082	0	1,934,082	820,058	0	820,058
99	4813XX	Industrial-Firm	223,213	0	223,213	137,696	0	137,696	85,517	0	85,517
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	5,302,138	0	5,302,138	3,461,422	0	3,461,422	1,840,716	0	1,840,716
99	484000	Interdepartmental Revenue	7,217	0	7,217	6,333	0	6,333	884	0	884
TOTAL SALES TO ULTIMATE CUSTOMERS			13,505,487	0	13,505,487	9,088,149	0	9,088,149	4,417,338	0	4,417,338
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	9,586,544	0	9,586,544	6,534,188	0	6,534,188	3,052,356	0	3,052,356
99	488000	Miscellaneous Service Revenues	3,082	0	3,082	1,830	0	1,830	1,252	0	1,252
99	489300	Transportation For Others	261,651	0	261,651	226,659	0	226,659	34,992	0	34,992
99	493000	Rent from Gas Property	189	0	189	189	0	189	0	0	0
4	495000	Other Gas Revenues	754,254	135	754,389	515,454	92	515,546	238,800	43	238,843
TOTAL OTHER OPERATING REVENUES			10,605,720	135	10,605,855	7,278,320	92	7,278,412	3,327,400	43	3,327,443
TOTAL GAS REVENUES			24,111,207	135	24,111,342	16,366,469	92	16,366,561	7,744,738	43	7,744,781
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	17,730,519	0	17,730,519	12,079,780	0	12,079,780	5,650,739	0	5,650,739
6	808XXX	Net Natural Gas Storage Transactions	-398,699	0	-398,699	-271,753	0	-271,753	-126,946	0	-126,946
6	811000	Gas Used for Products Extraction	-59,902	0	-59,902	-40,829	0	-40,829	-19,073	0	-19,073
10	813000	Other Gas Expenses	0	87,096	87,096	0	58,056	58,056	0	29,040	29,040
TOTAL PRODUCTION EXPENSES			17,271,918	87,096	17,359,014	11,767,198	58,056	11,825,254	5,504,720	29,040	5,533,760
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	19,401	19,401	0	13,571	13,571	0	5,830	5,830
1	837000	Other Equipment	0	22,533	22,533	0	15,762	15,762	0	6,771	6,771
TOTAL UNDERGROUND STORAGE OP. EXP			0	41,934	41,934	0	29,333	29,333	0	12,601	12,601
G-ADP		Depreciation Expense	0	43,097	43,097	0	30,146	30,146	0	12,951	12,951
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	14,316	14,316	0	10,014	10,014	0	4,302	4,302
TOTAL UNDERGROUND STORAGE EXP			0	99,366	99,366	0	69,506	69,506	0	29,860	29,860

GAS OPERATING STATEMENT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	15,751	64,422	80,173	7,343	43,813	51,156	8,408	20,609	29,017
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	180,636	8,001	188,637	113,978	5,441	119,419	66,658	2,560	69,218
3	875000	Measuring & Reg Sta Exp-General	2,325	0	2,325	1,257	0	1,257	1,068	0	1,068
3	876000	Measuring & Reg Sta Exp-Industrial	436	0	436	436	0	436	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	14,645	0	14,645	3,104	0	3,104	11,541	0	11,541
3	878000	Meter & House Regulator Expenses	287,746	0	287,746	211,258	0	211,258	76,488	0	76,488
3	879000	Customer Installation Expenses	146,659	7,298	153,957	90,323	4,963	95,286	56,336	2,335	58,671
3	880000	Other Expenses	72,264	64,621	136,885	53,833	43,948	97,781	18,431	20,673	39,104
3	881000	Rents	0	70	70	0	48	48	0	22	22
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	6,123	58	6,181	1,261	39	1,300	4,862	19	4,881
3	887000	Mains	119,589	0	119,589	87,590	0	87,590	31,999	0	31,999
3	889000	Measuring & Reg Sta Exp-General	24,502	0	24,502	20,919	0	20,919	3,583	0	3,583
3	890000	Measuring & Reg Sta Exp-Industrial	6,714	6,533	13,247	3,366	4,443	7,809	3,348	2,090	5,438
3	891000	Measuring & Reg Sta Exp-City Gate	14,185	0	14,185	7,065	0	7,065	7,120	0	7,120
3	892000	Services	102,780	55,764	158,544	79,412	37,925	117,337	23,368	17,839	41,207
3	893000	Meters & House Regulators	16,082	63,611	79,693	6,039	43,261	49,300	10,043	20,350	30,393
3	894000	Other Equipment	0	14,524	14,524	0	9,878	9,878	0	4,646	4,646
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>1,010,437</b>	<b>284,902</b>	<b>1,295,339</b>	<b>687,184</b>	<b>193,759</b>	<b>880,943</b>	<b>323,253</b>	<b>91,143</b>	<b>414,396</b>
G-ADP		Depreciation	820,640	5,195	825,835	532,424	3,541	535,965	288,216	1,654	289,870
G-OTX		Taxes Other Than FIT	604,935	0	604,935	512,118	0	512,118	92,817	0	92,817
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>2,436,012</b>	<b>290,097</b>	<b>2,726,109</b>	<b>1,731,726</b>	<b>197,300</b>	<b>1,929,026</b>	<b>704,286</b>	<b>92,797</b>	<b>797,083</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	29,631	29,631	0	19,692	19,692	0	9,939	9,939
2	902000	Meter Reading Expenses	121,354	4,650	126,004	105,873	3,090	108,963	15,481	1,560	17,041
G-903	903XXX	Customer Records & Collection Expenses	78,428	306,949	385,377	55,145	203,931	259,076	23,283	103,018	126,301
2	904000	Uncollectible Accounts	0	4,353	4,353	0	2,893	2,893	0	1,460	1,460
2	905000	Misc Customer Accounts	0	12,645	12,645	0	8,404	8,404	0	4,241	4,241
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>199,782</b>	<b>358,228</b>	<b>558,010</b>	<b>161,018</b>	<b>238,010</b>	<b>399,028</b>	<b>38,764</b>	<b>120,218</b>	<b>158,982</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
2	908XXX	Customer Assistance Expenses	908,790	11,089	919,879	708,285	7,370	715,655	200,505	3,719	204,224
2	909000	Advertising	0	32,096	32,096	0	21,330	21,330	0	10,766	10,766
2	910000	Misc Customer Service & Info Exp	0	12,991	12,991	0	8,634	8,634	0	4,357	4,357
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>908,790</b>	<b>56,176</b>	<b>964,966</b>	<b>708,285</b>	<b>37,334</b>	<b>745,619</b>	<b>200,505</b>	<b>18,842</b>	<b>219,347</b>



GAS OPERATING STATEMENT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	22	22	0	15	15	0	7	7
2	916000	Miscellaneous Sales Expenses	10,683	1,290	11,973	10,232	857	11,089	451	433	884
<b>TOTAL SALES EXPENSES</b>			<b>10,683</b>	<b>1,312</b>	<b>11,995</b>	<b>10,232</b>	<b>872</b>	<b>11,104</b>	<b>451</b>	<b>440</b>	<b>891</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	2,814	715,539	718,353	1,490	486,159	487,649	1,324	229,380	230,704
4	921000	Office Supplies & Expenses	0	87,761	87,761	0	59,627	59,627	0	28,134	28,134
4	922000	Admin. Expenses Transferred - Credit	0	-2,477	-2,477	0	-1,683	-1,683	0	-794	-794
4	923000	Outside Services Employed	0	262,549	262,549	0	178,384	178,384	0	84,165	84,165
4	924000	Property Insurance Premium	0	24,297	24,297	0	16,508	16,508	0	7,789	7,789
4	925XXX	Injuries and Damages	0	73,660	73,660	0	50,047	50,047	0	23,613	23,613
4	926XXX	Employee Pensions and Benefits	4,703	14,405	19,108	4,703	9,787	14,490	0	4,618	4,618
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	63,205	26,275	89,480	39,483	17,852	57,335	23,722	8,423	32,145
4	930000	Miscellaneous General Expenses	5,822	38,880	44,702	5,292	26,416	31,708	530	12,464	12,994
4	931000	Rents	2,790	16,910	19,700	2,674	11,489	14,163	116	5,421	5,537
4	935000	Maintenance of General Plant	16,158	116,422	132,580	8,616	79,101	87,717	7,542	37,321	44,863
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>95,492</b>	<b>1,374,221</b>	<b>1,469,713</b>	<b>62,258</b>	<b>933,687</b>	<b>995,945</b>	<b>33,234</b>	<b>440,534</b>	<b>473,768</b>
G-ADP		Depreciation	67,731	110,118	177,849	45,451	74,818	120,269	22,280	35,300	57,580
4	404X50	Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54
G-CAM		Amortization - Intangible Plant--Software	0	121,711	121,711	0	82,694	82,694	0	39,017	39,017
99	404X30	Amortization - Intangible Distribution Plant	2,237	0	2,237	1,918	0	1,918	319	0	319
99	407X28	Amortization - Decoupling Revenue	55,638	0	55,638	55,638	0	55,638	0	0	0
99	407329	Decoupling Surcharge	31,406	0	31,406	31,406	0	31,406	0	0	0
99	407335	DSIT Amortization - ID	-31,308	0	-31,308	0	0	0	-31,308	0	-31,308
G-OTX		Taxes Other than FIT	0	3,026	3,026	0	2,056	2,056	0	970	970
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>221,196</b>	<b>1,609,243</b>	<b>1,830,439</b>	<b>196,671</b>	<b>1,093,368</b>	<b>1,290,039</b>	<b>24,525</b>	<b>515,875</b>	<b>540,400</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>21,048,381</b>	<b>2,501,518</b>	<b>23,549,899</b>	<b>14,575,130</b>	<b>1,694,446</b>	<b>16,269,576</b>	<b>6,473,251</b>	<b>807,072</b>	<b>7,280,323</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>561,443</b>			<b>96,985</b>	<b>464,458</b>		
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
<b>GAS NET OPERATING INCOME</b>					<b>525,739</b>			<b>174,246</b>	<b>351,493</b>		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.458%	33.542%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.009%	31.991%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	68.160%	31.840%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-804-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-2,096,477	0	-2,096,477	-1,425,616	0	-1,425,616	-670,861	0	-670,861
99	805120	Gas Expense - Rate Deferrals	1,290,423	0	1,290,423	827,115	0	827,115	463,308	0	463,308
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
6	804000	Gas Purchases	15,066,268	0	15,066,268	10,271,951	0	10,271,951	4,794,317	0	4,794,317
1	804001	Pipeline Demand Costs	2,284,775	0	2,284,775	1,598,200	0	1,598,200	686,575	0	686,575
99	804010	Gas Costs - Fixed Hedge	90,662	0	90,662	61,795	0	61,795	28,867	0	28,867
99	804014	GTI Contributions	6,592	0	6,592	4,566	0	4,566	2,026	0	2,026
99	804017	Transaction Fees	8,197	0	8,197	5,587	0	5,587	2,610	0	2,610
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	217,149	0	217,149	148,009	0	148,009	69,140	0	69,140
6	804700	Off System Gas Purchases - Bookout	862,930	0	862,930	588,173	0	588,173	274,757	0	274,757
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			17,730,519	0	17,730,519	12,079,780	0	12,079,780	5,650,739	0	5,650,739

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	68.160%	31.840%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 12/13/2010

ALLOCATION OF ACCOUNT 903 For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-903-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	78,428	302,771	381,199	55,145	201,216	256,361	23,283	101,555	124,838
12	903920	Accts Rec Sold - Program Fees	0	4,178	4,178	0	2,715	2,715	0	1,463	1,463
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			78,428	306,949	385,377	55,145	203,931	259,076	23,283	103,018	126,301

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.458%	33.542%
G-ALL	12	Net Gas Plant	100.000%	64.974%	35.026%

ALLOCATION OF ACCOUNT 908 For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-908-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	25,441	11,089	36,530	18,753	7,370	26,123	6,688	3,719	10,407
99	908600	Customer Service & Info Expense	451,780	0	451,780	339,640	0	339,640	112,140	0	112,140
99	908610	Limited Income Tax Refund Program	52,518	0	52,518	52,518	0	52,518	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	370,622	0	370,622	297,374	0	297,374	73,248	0	73,248
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
Total Account 908			908,790	11,089	919,879	708,285	7,370	715,655	200,505	3,719	204,224

ALLOCATION RATIOS:

G-ALL 2 Number of Customers  
G-ALL 99 Not Allocated

100.000%

66.458%

33.542%

FEDERAL INCOME TAXES--GAS For Month Ended October 31, 2010 Average of Monthly Averages Basis		Report ID: G-FIT-1A		System	Washington	Idaho
Ref/Basis	Description					
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue			24,111,342	16,366,561	7,744,781
G-OPS	Operating & Maintenance Expense			21,700,971	14,887,226	6,813,745
G-OPS	Book Depreciation & Amortization			1,226,651	858,162	368,489
G-OTX	Taxes Other than FIT			622,277	524,188	98,089
	Net Operating Income Before FIT			561,443	96,985	464,458
	Less: Monthly Interest Expense			857,891	572,381	285,510
G-SCM	Add: Schedule M Additions			428,983	295,683	133,300
G-SCM	Less: Schedule M Deductions			1,900,534	1,246,328	654,206
	Taxable Net Operating Income			-1,767,999	-1,426,041	-341,958
	Percent			35%	35%	35%
	Total Federal Income Tax			-618,799	-499,114	-119,685
G-DTE	Deferred FIT			658,356	424,239	234,117
99	411400 Amortized Investment Tax Credit			-3,853	-2,386	-1,467
	Total FIT/Deferred FIT & ITC			35,704	-77,261	112,965
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated		0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	890,608	280,307	1,170,915	579,793	191,325	771,118	310,815	88,982	399,797
12	997001	Contributions In Aid of Construction	0	27,654	27,654	0	17,968	17,968	0	9,686	9,686
2	997002	Injuries and Damages	0	245	245	0	163	163	0	82	82
12	997003	Salvage	0	-31,220	-31,220	0	-20,285	-20,285	0	-10,935	-10,935
4	997005	FAS106 Current Retiree Medical Accrual	0	67,359	67,359	0	45,766	45,766	0	21,593	21,593
6	997008	DSM Book Amortization	0	8,429	8,429	0	5,745	5,745	0	2,684	2,684
99	997010	Deferred Gas Credit and Refunds	-805,856	0	-805,856	-598,303	0	-598,303	-207,553	0	-207,553
4	997015	Airplane Lease Payments	0	7,791	7,791	0	5,293	5,293	0	2,498	2,498
12	997016	1992 Redemptions	0	28,465	28,465	0	18,495	18,495	0	9,970	9,970
4	997020	FAS87 Current Pension Accrual	0	215,563	215,563	0	146,460	146,460	0	69,103	69,103
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	86,846	0	86,846	86,846	0	86,846	0	0	0
12	997032	Interest Rate Swaps	0	14,247	14,247	0	9,257	9,257	0	4,990	4,990
99	997033	DSM Tariff Rider	-76,269	0	-76,269	-47,782	0	-47,782	-28,487	0	-28,487
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-750,000	-750,000	0	-524,625	-524,625	0	-225,375	-225,375
99	997065	Amortization of Unbilled Revenue Add-Ins	346,025	0	346,025	297,374	0	297,374	48,651	0	48,651
4	997066	Miscellaneous Schedule M Additions	0	114,159	114,159	0	77,563	77,563	0	36,596	36,596
TOTAL SCHEDULE M ADDITIONS			445,984	-17,001	428,983	322,558	-26,875	295,683	123,426	9,874	133,300
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,895,087	1,895,087	0	1,242,627	1,242,627	0	652,460	652,460
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,701	3,701	0	1,746	1,746
99	997073	DSIT Amortization - ID	-6,711	0	-6,711	0	0	0	-6,711	0	-6,711
TOTAL SCHEDULE M DEDUCTIONS			0	1,900,534	1,900,534	0	1,246,328	1,246,328	0	654,206	654,206

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.458%	33.542%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.009%	31.991%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	68.160%	31.840%
G-ALL	11	Book Depreciation	100.000%	65.571%	34.429%
G-ALL	12	Net Gas Plant	100.000%	64.974%	35.026%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-DTE-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	531,687	353,030	178,657
99	410100	Deferred Federal Income Tax Exp	276,126	194,113	82,013
		SUBTOTAL	<u>807,813</u>	<u>547,143</u>	<u>260,670</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-28,348	-18,823	-9,525
99	411100	Deferred Federal Income Tax Exp	-121,109	-104,081	-17,028
		SUBTOTAL	<u>-149,457</u>	<u>-122,904</u>	<u>-26,553</u>
		Total Deferred Federal Income Tax Expense	<u><u>658,356</u></u>	<u><u>424,239</u></u>	<u><u>234,117</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	66.398%	33.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	299,229,020	195,407,374	103,821,646
	Interest Deduction for FIT Calculation	10,294,683	6,868,569	3,426,114
1	From last WA GRC (UE-090135)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			



TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408170	R&P Property Tax	0	14,316	14,316	0	10,014	10,014	0	4,302	4,302
		DISTRIBUTION									
99	408110	State Excise Tax	172,030	0	172,030	172,030	0	172,030	0	0	0
99	408120	Municipal Occupation & License Tax	241,472	0	241,472	199,016	0	199,016	42,456	0	42,456
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	203,074	0	203,074	141,072	0	141,072	62,002	0	62,002
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-11,641	0	-11,641	0	0	0	-11,641	0	-11,641
		TOTAL	604,935	0	604,935	512,118	0	512,118	92,817	0	92,817
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	3,026	3,026	0	2,056	2,056	0	970	970
		TOTAL TAXES OTHER THAN FIT	604,935	17,342	622,277	512,118	12,070	524,188	92,817	5,272	98,089
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	28,753,500		14,316	20,113,074	6.923%	10,633	8,640,426	5.511%	3,683
G-ALL		Distribution	412,311,125		203,074	266,845,782	91.854%	141,072	145,465,343	92.772%	62,002
G-ALL		General	6,243,298		3,026	3,550,811	1.223%	1,878	2,692,487	1.717%	1,148
		TOTAL	447,307,923		220,416	290,509,667	100.000%	153,583	156,798,256	100.000%	66,833

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%

GAS UTILITY PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	1,125,395	40,859	1,166,254	956,945	27,761	984,706	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	6,264,142	6,264,142	0	4,256,046	4,256,046	0	2,008,096	2,008,096
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,902,444	1,902,444	0	1,292,578	1,292,578	0	609,866	609,866
TOTAL INTANGIBLE PLANT--SOFTWARE			1,125,395	8,207,445	9,332,840	956,945	5,576,385	6,533,330	168,450	2,631,060	2,799,510
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
1	351XXX	Structures & Improvements	0	1,292,371	1,292,371	0	904,014	904,014	0	388,357	388,357
1	352XXX	Wells	0	12,687,603	12,687,603	0	8,874,978	8,874,978	0	3,812,625	3,812,625
1	353000	Lines	0	1,044,477	1,044,477	0	730,612	730,612	0	313,865	313,865
1	354000	Compressor Station Equipment	0	11,217,435	11,217,435	0	7,846,596	7,846,596	0	3,370,839	3,370,839
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	407,617	407,617	0	285,128	285,128	0	122,489	122,489
1	357000	Other Equipment	0	1,457,438	1,457,438	0	1,019,478	1,019,478	0	437,960	437,960
TOTAL UNDERGROUND STORAGE PLANT			0	28,753,500	28,753,500	0	20,113,074	20,113,074	0	8,640,426	8,640,426
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	639,243	22,254	661,497	459,202	15,168	474,370	180,041	7,086	187,127
6	376000	Mains	210,679,971	2,512,521	213,192,492	134,225,429	1,712,534	135,937,963	76,454,542	799,987	77,254,529
6	378000	Measuring & Reg Station Equip-General	4,778,060	57,440	4,835,500	2,995,385	39,151	3,034,536	1,782,675	18,289	1,800,964
6	379000	Measuring & Reg Station Equip-City Gate	5,845,075	60,967	5,906,042	1,700,334	41,555	1,741,889	4,144,741	19,412	4,164,153
6	380000	Services	136,280,931	0	136,280,931	90,012,557	0	90,012,557	46,268,374	0	46,268,374
6	381000	Meters	58,163,834	0	58,163,834	38,717,570	0	38,717,570	19,446,264	0	19,446,264
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,754,720	0	2,754,720	2,155,688	0	2,155,688	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			419,291,037	2,653,182	421,944,219	270,327,563	1,808,408	272,135,971	148,963,474	844,774	149,808,248
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	856,266	1,524,596	576,272	581,773	1,158,045	92,058	274,493	366,551
4	390XXX	Structures & Improvements	2,310,679	9,868,106	12,178,785	1,362,947	6,704,687	8,067,634	947,732	3,163,419	4,111,151
4	391XXX	Office Furniture & Equipment	0	7,347,696	7,347,696	0	4,992,245	4,992,245	0	2,355,451	2,355,451
4	392XXX	Transportation Equipment	5,118,748	1,261,792	6,380,540	3,797,349	857,299	4,654,648	1,321,399	404,493	1,725,892
4	393000	Stores Equipment	158,183	226,621	384,804	115,265	153,973	269,238	42,918	72,648	115,566
4	394000	Tools, Shop & Garage Equipment	1,488,576	2,027,652	3,516,228	1,028,306	1,377,648	2,405,954	460,270	650,004	1,110,274
4	395000	Laboratory Equipment	125,709	285,862	411,571	94,811	194,223	289,034	30,898	91,639	122,537
4	396XXX	Power Operated Equipment	4,128,142	734,863	4,863,005	3,078,835	499,288	3,578,123	1,049,307	235,575	1,284,882

GAS UTILITY PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,747,688	4,039,017	5,786,705	566,871	2,744,229	3,311,100	1,180,817	1,294,788	2,475,605
4	398000	Miscellaneous Equipment	512	85,023	85,535	220	57,767	57,987	292	27,256	27,548
		TOTAL GENERAL PLANT	15,746,567	26,732,898	42,479,465	10,620,876	18,163,132	28,784,008	5,125,691	8,569,766	13,695,457
		TOTAL PLANT IN SERVICE	436,162,999	66,347,025	502,510,024	281,905,384	45,660,999	327,566,383	154,257,615	20,686,026	174,943,641
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	436,162,999	66,347,025	502,510,024	281,905,384	45,660,999	327,566,383	154,257,615	20,686,026	174,943,641
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,537,986	11,537,986	0	8,070,821	8,070,821	0	3,467,165	3,467,165
G-ADP	1119.X5	Distribution	139,416,221	882,479	140,298,700	90,451,975	601,498	91,053,473	48,964,246	280,981	49,245,227
G-ADP	1119.X6	General Plant - Non-Transportation	5,494,537	5,235,369	10,729,906	3,836,069	3,557,067	7,393,136	1,658,468	1,678,302	3,336,770
G-ADP	1119.X7	General Plant - Transportation	973,502	75,418	1,048,920	685,931	51,241	737,172	287,571	24,177	311,748
		TOTAL ACCUMULATED DEPRECIATION	145,884,260	17,731,252	163,615,512	94,973,975	12,280,627	107,254,602	50,910,285	5,450,625	56,360,910
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	4,162,501	4,162,501	0	2,828,128	2,828,128	0	1,334,373	1,334,373
99	111X30	Intangible Plant--Distribution Plant	83,640	0	83,640	49,242	0	49,242	34,398	0	34,398
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	24,170	24,170	0	16,422	16,422	0	7,748	7,748
		TOTAL ACCUMULATED AMORTIZATION	83,640	4,186,671	4,270,311	49,242	2,844,550	2,893,792	34,398	1,342,121	1,376,519
		NET GAS UTILITY PLANT	290,195,099	44,429,102	334,624,201	186,882,167	30,535,822	217,417,989	103,312,932	13,893,280	117,206,212

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	68.160%	31.840%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-APL-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	290,195,099	44,429,102	334,624,201	186,882,167	30,535,822	217,417,989	103,312,932	13,893,280	117,206,212
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,361,547	-3,361,547	0	-2,184,132	-2,184,132	0	-1,177,415	-1,177,415
12	282900	Deferred F.I.T. - Plant In Service	0	-52,313,399	-52,313,399	0	-33,990,108	-33,990,108	0	-18,323,291	-18,323,291
12	190180	FAS 109 ITC	0	154,972	154,972	0	100,692	100,692	0	54,280	54,280
12	283850	Gas portion of Bond Redemptions	0	-707,574	-707,574	0	-459,739	-459,739	0	-247,835	-247,835
4	190850	Gain on Sale of General Office Bldg--GAS	0	27,663	27,663	0	18,795	18,795	0	8,868	8,868
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-56,199,885	-56,199,885	0	-36,514,492	-36,514,492	0	-19,685,393	-19,685,393
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,870,765	1,870,765	0	1,308,600	1,308,600	0	562,165	562,165
1	164100	Gas Inventory--Jackson Prairie	0	18,940,586	18,940,586	0	13,248,940	13,248,940	0	5,691,646	5,691,646
99	186710	DSM Programs	72,335	0	72,335	0	0	0	72,335	0	72,335
4	253850	Gain on Sale of General Office Building	0	-78,982	-78,982	0	-53,663	-53,663	0	-25,319	-25,319
		TOTAL OTHER ADJUSTMENTS	72,335	20,732,369	20,804,704	0	14,503,877	14,503,877	72,335	6,228,492	6,300,827
		NET RATE BASE	290,267,434	8,961,586	299,229,020	186,882,167	8,525,207	195,407,374	103,385,267	436,379	103,821,646

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.974%	35.026%
G-ALL	13	Net Gas General Plant	100.000%	67.274%	32.726%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	28,753,500	28,753,500	0	20,113,074	20,113,074	0	8,640,426	8,640,426
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
		Depreciable Underground Storage Plant	0	28,280,725	28,280,725	0	19,782,368	19,782,368	0	8,498,357	8,498,357
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,537,986	11,537,986	0			0		
	403X80	Depreciation Expense - JP		43,097	43,097	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,537,986	11,537,986	0	8,070,821	8,070,821	0	3,467,165	3,467,165
1	403X80	Depreciation Expense - JP	0	43,097	43,097	0	30,146	30,146	0	12,951	12,951
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	419,291,037	2,653,182	421,944,219	270,327,563	1,808,408	272,135,971	148,963,474	844,774	149,808,248
G-PLT	374000	Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	419,206,067	2,653,182	421,859,249	270,267,263	1,808,408	272,075,671	148,938,804	844,774	149,783,578
		Percentage		0.629%	100.000%	64.471%			34.900%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		882,479	140,298,700	90,451,975			48,964,246		
	403X50	Depreciation Expense		5,195	825,835	532,424			288,216		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	139,416,221	882,479	140,298,700	90,451,975	601,498	91,053,473	48,964,246	280,981	49,245,227
6	403X50	Depreciation Expense	820,640	5,195	825,835	532,424	3,541	535,965	288,216	1,654	289,870
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	15,746,567	26,732,898	42,479,465	10,620,876	18,163,132	28,784,008	5,125,691	8,569,766	13,695,457
G-PLT	389XXX	Less: Land and Land Rights	668,330	856,266	1,524,596	576,272	581,773	1,158,045	92,058	274,493	366,551
G-PLT	392XXX	Less: Transportation	5,118,748	1,261,792	6,380,540	3,797,349	857,299	4,654,648	1,321,399	404,493	1,725,892
		Depreciable Non-Transport Genl Plant	9,959,489	24,614,840	34,574,329	6,247,255	16,724,060	22,971,315	3,712,234	7,890,780	11,603,014
		Percentage		71.194%	100.000%	18.069%			10.737%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		5,235,369	7,353,666	1,328,734			789,563		
	108X06	Accum Depr--Gas General Plant - Direct	3,376,240		3,376,240	2,507,335			868,905		
	403X60	Depreciation Expense	44,343	109,593	153,936	27,815			16,528		
	403X60	Depreciation Expense (Direct)	21,257		21,257	16,055			5,202		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,494,537	5,235,369	10,729,906	3,836,069	3,557,067	7,393,136	1,658,468	1,678,302	3,336,770
4	403X60	Depreciation Expense	65,600	109,593	175,193	43,870	74,461	118,331	21,730	35,132	56,862
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	5,118,748	1,261,792	6,380,540	3,797,349	857,299	4,654,648	1,321,399	404,493	1,725,892
		Percentage		19.775%	100.000%	59.515%			20.710%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		75,418	381,381	226,979			78,984		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	667,539		667,539	458,952			208,587		
	403X70	Depreciation Expense		525	2,656	1,581			550		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	973,502	75,418	1,048,920	685,931	51,241	737,172	287,571	24,177	311,748
4	403X70	Depreciation Expense	2,131	525	2,656	1,581	357	1,938	550	168	718
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.950%			30.050%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	
G-ALL	6	Actual Therms Purchased		100.000%			68.160%			31.840%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	478,537	345,470	93,013
8			Utility 8	17,172	0	12,000
9			Utility 9	809	639	170
		TOTAL		496,518	346,109	105,183
7	404X32	PC Software	Utility 7	57,681	41,642	11,211
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		64,829	41,642	16,206
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		562,206	388,371	121,556

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	625,103	451,281	121,501	52,321
8	Utility 8	11,809	0	8,252	3,557
9	Utility 9	59,519	46,987	12,532	0
9	Utility 9 - Washington	9,456	7,465	1,991	0
9	Utility 9 - Idaho	34,316	27,091	7,225	0
	Total	<u>740,203</u>	<u>532,824</u>	<u>151,501</u>	<u>55,878</u>
7	403X70 Utility 7	331	239	64	28
9	Utility 9	1,197	945	252	0
	Total	<u>1,528</u>	<u>1,184</u>	<u>316</u>	<u>28</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%



COMMON GENERAL PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-GL-1A
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\*\*\*\*\* ELECTRIC \*\*\*\*\*

\*\*\*\*\* GAS NORTH\*\*\*\*\*

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,082,519	0	0	2,947,293	2,947,293	0	0	793,519	793,519	0	341,707	341,707
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	298,014	0	0	235,267	235,267	0	0	62,747	62,747	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,362,389</b>	<b>371,603</b>	<b>447,074</b>	<b>3,205,334</b>	<b>4,024,011</b>	<b>576,272</b>	<b>92,058</b>	<b>856,266</b>	<b>1,524,596</b>	<b>472,075</b>	<b>341,707</b>	<b>813,782</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	3,522,575	496,496	1,399,804	1,626,275	3,522,575	0	0	0	0	0	0	0
99		Utility 1	939,860	0	0	0	0	939,860	0	0	939,860	0	0	0
99		Utility 2	3,450,817	0	0	0	0	0	0	0	0	3,450,817	0	3,450,817
7		Utility 7	45,563,982	0	0	32,894,006	32,894,006	0	0	8,856,271	8,856,271	0	3,813,705	3,813,705
9		Utility 9 - Wa	2,009,436	1,586,349	0	0	1,586,349	423,087	0	0	423,087	0	0	0
9		Utility 9 - Idaho	4,501,221	0	3,553,489	0	3,553,489	0	947,732	0	947,732	0	0	0
9		Utility 9 - Allocated	4,805,677	0	0	3,793,842	3,793,842	0	0	1,011,835	1,011,835	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>64,793,568</b>	<b>2,082,845</b>	<b>4,953,293</b>	<b>38,314,123</b>	<b>45,350,261</b>	<b>1,362,947</b>	<b>947,732</b>	<b>9,868,106</b>	<b>12,178,785</b>	<b>3,450,817</b>	<b>3,813,705</b>	<b>7,264,522</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	1,848,367	0	0	1,848,367	1,848,367	0	0	0	0	0	0	0
7		Utility 7	36,407,722	0	0	26,283,827	26,283,827	0	0	7,076,569	7,076,569	0	3,047,326	3,047,326
8		Utility 8	387,979	0	0	0	0	0	0	271,127	271,127	0	116,852	116,852
		<b>TOTAL ACCOUNT</b>	<b>38,644,068</b>	<b>0</b>	<b>0</b>	<b>28,132,194</b>	<b>28,132,194</b>	<b>0</b>	<b>0</b>	<b>7,347,696</b>	<b>7,347,696</b>	<b>0</b>	<b>3,164,178</b>	<b>3,164,178</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	15,482,786	7,438,638	2,655,936	5,388,212	15,482,786	0	0	0	0	0	0	0
99		Utility 1	5,633,531	0	0	0	0	3,522,325	1,161,737	949,469	5,633,531	0	0	0
99		Utility 2	2,117,109	0	0	0	0	0	0	0	0	2,117,109	0	2,117,109
7		Utility 7	496,107	0	0	358,155	358,155	0	0	96,428	96,428	0	41,524	41,524
9		Utility 9 - Wa	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024	0	0	0
9		Utility 9 - Idaho	758,309	0	598,647	0	598,647	0	159,662	0	159,662	0	0	0
9		Utility 9 - Allocated	1,025,386	0	0	809,491	809,491	0	0	215,895	215,895	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>26,819,447</b>	<b>8,469,833</b>	<b>3,254,583</b>	<b>6,555,858</b>	<b>18,280,274</b>	<b>3,797,349</b>	<b>1,321,399</b>	<b>1,261,792</b>	<b>6,380,540</b>	<b>2,117,109</b>	<b>41,524</b>	<b>2,158,633</b>

COMMON GENERAL PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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\*\*\*\*\* ELECTRIC \*\*\*\*\*

\*\*\*\*\* GAS NORTH\*\*\*\*\*

\*\*\*\*\* OREGON\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	390,738	10,739	14,745	365,254	390,738	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	147,206	116,212	0	0	116,212	30,994	0	0	30,994	0	0	0
9		Utility 9 - Idaho	203,837	0	160,919	0	160,919	0	42,918	0	42,918	0	0	0
9		Utility 9 - Allocated	1,076,331	0	0	849,710	849,710	0	0	226,621	226,621	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,959,610</b>	<b>126,951</b>	<b>175,664</b>	<b>1,214,964</b>	<b>1,517,579</b>	<b>115,265</b>	<b>42,918</b>	<b>226,621</b>	<b>384,804</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,391,932	1,256,993	421,345	1,713,594	3,391,932	0	0	0	0	0	0	0
99		Utility 1	1,900,872	0	0	0	0	1,019,378	458,281	423,213	1,900,872	0	0	0
99		Utility 2	932,154	0	0	0	0	0	0	0	0	932,154	0	932,154
7		Utility 7	4,021,720	0	0	2,903,400	2,903,400	0	0	781,702	781,702	0	336,618	336,618
8		Utility 8	1,087,378	0	0	0	0	0	0	759,881	759,881	0	327,497	327,497
9		Utility 9 - Wa	42,402	33,474	0	0	33,474	8,928	0	0	8,928	0	0	0
9		Utility 9 - Idaho	9,449	0	7,460	0	7,460	0	1,989	0	1,989	0	0	0
9		Utility 9 - Allocated	298,531	0	0	235,675	235,675	0	0	62,856	62,856	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,684,438</b>	<b>1,290,467</b>	<b>428,805</b>	<b>4,852,669</b>	<b>6,571,941</b>	<b>1,028,306</b>	<b>460,270</b>	<b>2,027,652</b>	<b>3,516,228</b>	<b>932,154</b>	<b>664,115</b>	<b>1,596,269</b>
	395000	Laboratory Equipment												
99		Utility 0	1,320,551	214,701	123,226	982,624	1,320,551	0	0	0	0	0	0	0
99		Utility 1	280,752	0	0	0	0	91,364	29,797	159,591	280,752	0	0	0
99		Utility 2	257,089	0	0	0	0	0	0	0	0	257,089	0	257,089
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	16,373	12,926	0	0	12,926	3,447	0	0	3,447	0	0	0
9		Utility 9 - Idaho	5,227	0	4,126	0	4,126	0	1,101	0	1,101	0	0	0
9		Utility 9 - Allocated	243,113	0	0	191,926	191,926	0	0	51,187	51,187	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,487,288</b>	<b>227,627</b>	<b>127,352</b>	<b>1,431,314</b>	<b>1,786,293</b>	<b>94,811</b>	<b>30,898</b>	<b>285,862</b>	<b>411,571</b>	<b>257,089</b>	<b>32,335</b>	<b>289,424</b>
	396XXX	Power Operated Equipment												
99		Utility 0	33,820,006	15,915,079	8,278,512	9,626,415	33,820,006	0	0	0	0	0	0	0
99		Utility 1	4,367,505	0	0	0	0	2,928,269	940,201	499,035	4,367,505	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>40,627,281</b>	<b>16,479,622</b>	<b>8,687,600</b>	<b>10,506,847</b>	<b>35,674,069</b>	<b>3,078,835</b>	<b>1,049,307</b>	<b>734,863</b>	<b>4,863,005</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>

COMMON GENERAL PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-GL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
	397XXX	Communication Equipment													
99		Utility 0	40,710,674	5,628,028	2,245,292	32,837,354	40,710,674	0	0	0	0	0	0	0	0
99		Utility 1	800,244	0	0	0	0	469,122	331,122	0	800,244	0	0	0	0
99		Utility 2	572,541	0	0	0	0	0	0	0	0	572,541	0	572,541	
7		Utility 7	9,602,692	0	0	6,932,471	6,932,471	0	0	1,866,475	1,866,475	0	803,745	803,745	
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916	
9		Utility 9 - Wa	464,257	366,508	0	0	366,508	97,749	0	0	97,749	0	0	0	
9		Utility 9 - Idaho	4,035,597	0	3,185,902	0	3,185,902	0	849,695	0	849,695	0	0	0	
9		Utility 9 - Allocated	7,244,737	0	0	5,719,358	5,719,358	0	0	1,525,379	1,525,379	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>64,356,821</b>	<b>5,994,536</b>	<b>5,431,194</b>	<b>45,489,183</b>	<b>56,914,913</b>	<b>566,871</b>	<b>1,180,817</b>	<b>4,039,017</b>	<b>5,786,705</b>	<b>572,541</b>	<b>1,082,661</b>	<b>1,655,202</b>	
	398000	Miscellaneous Equipment													
99		Utility 0	8,584	0	2,299	6,285	8,584	0	0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	
7		Utility 7	430,700	0	0	310,935	310,935	0	0	83,715	83,715	0	36,050	36,050	
9		Utility 9 - Wa	1,044	824	0	824	824	220	0	0	220	0	0	0	
9		Utility 9 - Idaho	1,389	0	1,097	0	1,097	0	292	0	292	0	0	0	
9		Utility 9 - Allocated	6,214	0	0	4,906	4,906	0	0	1,308	1,308	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>447,931</b>	<b>824</b>	<b>3,396</b>	<b>322,126</b>	<b>326,346</b>	<b>220</b>	<b>292</b>	<b>85,023</b>	<b>85,535</b>	<b>0</b>	<b>36,050</b>	<b>36,050</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>258,182,841</b>	<b>35,044,308</b>	<b>23,508,961</b>	<b>140,024,612</b>	<b>198,577,881</b>	<b>10,620,876</b>	<b>5,125,691</b>	<b>26,732,898</b>	<b>42,479,465</b>	<b>7,902,846</b>	<b>9,222,648</b>	<b>17,125,494</b>	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,910,607	39,910,607	0	0
99	108X06	Utility 1 - Allocated	637,838	0	637,838	0
99	108X06	Utility 1 - Washington	2,507,335	0	2,507,335	0
99	108X06	Utility 1 - Idaho	868,905	0	868,905	0
99	108X06	Utility 2	2,379,439	0	0	2,379,439
7	108X06	Utility 7	14,270,950	10,302,627	2,773,845	1,194,479
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,852	-253,291	-68,195	-29,366
8	108X06	Utility 8	969,802	0	677,717	292,085
9	108X06	Utility 9	15,827,410	12,494,949	3,332,461	0
Total			77,021,434	62,454,892	10,729,906	3,836,637

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,613,964	5,613,964	0	0
99	108X07	Utility 1 - Allocated	223,183	0	223,183	0
99	108X07	Utility 1 - Washington	458,952	0	458,952	0
99	108X07	Utility 1 - Idaho	208,587	0	208,587	0
99	108X07	Utility 2	1,025,945	0	0	1,025,945
7	108X07	Utility 7	6,426	4,639	1,249	538
9	108X07	Utility 9	745,424	588,475	156,949	0
Total			8,282,481	6,207,078	1,048,920	1,026,483

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	1,125,395	0	0	0	0	956,945	168,450	0	1,125,395	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0
		TOTAL ACCOUNT	1,319,453	0	0	153,199	153,199	956,945	168,450	40,859	1,166,254	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	784,852	0	0	784,852	784,852	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	28,523,670	0	0	20,592,093	20,592,093	0	0	5,544,146	5,544,146	0	2,387,431	2,387,431
8		Utility 8	1,030,303	0	0	0	0	0	0	719,996	719,996	0	310,307	310,307
		TOTAL ACCOUNT	30,385,265	0	0	21,376,945	21,376,945	0	0	6,264,142	6,264,142	46,440	2,697,738	2,744,178
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	552,358	0	0	552,358	552,358	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	8,148,294	0	0	5,882,498	5,882,498	0	0	1,583,784	1,583,784	0	682,012	682,012
8		Utility 8	428,327	0	0	0	0	0	0	299,323	299,323	0	129,004	129,004
		TOTAL ACCOUNT	9,149,547	0	0	6,434,856	6,434,856	0	0	1,902,444	1,902,444	1,231	811,016	812,247
		TOTAL	40,854,265	0	0	27,965,000	27,965,000	956,945	168,450	8,207,445	9,332,840	47,671	3,508,754	3,556,425

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X30, 111X31, 111X32)						
99		Utility 0	793,604	793,604	0	0
99		Utility 1	8,953	0	8,953	0
99		Utility 2 - Oregon	31,148	0	0	31,148
7		Utility 7	19,477,479	14,061,376	3,785,838	1,630,265
8		Utility 8	518,148	0	362,092	156,056
9		Utility 9	26,683	21,065	5,618	0
		Total	<u>20,856,015</u>	<u>14,876,045</u>	<u>4,162,501</u>	<u>1,817,469</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	40,873	0	0	40,873
7		Utility 7	110,408	79,707	21,460	9,241
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>164,150</u>	<u>89,866</u>	<u>24,170</u>	<u>50,114</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	6,264,142	6,264,142	0	4,256,046	4,256,046	0	2,008,096	2,008,096
G-PLT	303110	Misc Intangible Plant - PC Software	0	1,902,444	1,902,444	0	1,292,578	1,292,578	0	609,866	609,866
			0	8,166,586	8,166,586	0	5,548,624	5,548,624	0	2,617,962	2,617,962
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		4,162,501	4,162,501	0			0		
	404	Amortization Expense (404X30, X31, X32)		121,711	121,711	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	4,162,501	4,162,501	0	2,828,128	2,828,128	0	1,334,373	1,334,373
4	404	Amortization Expense (404X30, X31, X32)	0	121,711	121,711	0	82,694	82,694	0	39,017	39,017
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-15,403,803	-11,120,467	-2,994,037	-1,289,298
9	282900	Utility 9	-1,745,478	-1,377,968	-367,510	0
		Total	<u>-17,149,281</u>	<u>-12,498,435</u>	<u>-3,361,547</u>	<u>-1,289,298</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%



RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 12/13/2010

GAS RATE OF RETURN For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis		Report ID: G-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	16,530,957	9,838,465	6,692,492
		Adjustments			
		Adjusted Gas Net Operating Income	16,530,957	9,838,465	6,692,492
G-APL		Gas Net Adjusted Rate Base	289,754,611	188,670,656	101,083,955
		RATE OF RETURN	5.705%	5.215%	6.621%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended October 31, 2010		G-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	10/31/2010	220,915	146,836	74,079
2		Percent		100.000%	66.467%	33.533%
	G-OPS	Direct Distribution Operating Expense		8,936,829	5,912,102	3,024,727
3		Percent		100.000%	66.154%	33.846%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2009			
		Direct O & M				
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
		Direct Labor				
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
		Total Number of Customers		220,748	146,742	74,006
		Percentage		100.000%	66.475%	33.525%
		Total Direct Plant		289,695,007	183,112,299	106,582,708
		Percentage		100.000%	63.209%	36.791%
		Total Four Factor Allocators		400.000%	271.774%	128.226%
4		Percent		100.000%	67.943%	32.057%
		Underground Storage & Dist Plant		System	Washington	Idaho
	G-PLT	Underground Storage		29,232,460	20,448,106	8,784,354
	G-PLT	Distribution		415,212,806	267,763,932	147,448,874
		Total Underground Storage/Dist Plant		444,445,266	288,212,038	156,233,228
5		Percent		100.000%	64.848%	35.152%
	Input	Actual Therms Purchased	10/31/2010	239,506,701	167,194,563	72,312,138
6		Percent		100.000%	69.808%	30.192%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		1/1/2010	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor			51,081,946	45,988,228	3,116,832	1,976,886
Direct O & M Accts 500 - 894			51,945,284	35,419,000	12,684,856	3,841,428
Direct O & M Accts 901 - 935			3,516,695	2,172,122	1,344,573	XXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only			0			
Adjustments			106,543,925	83,579,350	17,146,261	5,818,314
Total			100.000%	78.446%	16.093%	5.461%
Percentage						
Direct Labor Accts 500 - 894			55,092,383	43,337,007	8,181,894	3,573,482
Direct Labor Accts 901 - 935			5,731,661	4,212,733	361,664	1,157,264
Direct O & M Accts 901 - 905 Utility 9 Only			3,029,709	1,871,330	1,158,379	XXXXXX
Total			63,853,753	49,421,070	9,701,937	4,730,746
Percentage			100.000%	77.397%	15.194%	7.409%
Number of Customers at 12/31/09			672,970	356,620	220,748	95,602
Percentage			100.000%	52.992%	32.802%	14.206%
Net Direct Plant			2,269,179,267	1,813,979,169	309,908,801	145,291,297
Percentage			100.000%	79.940%	13.657%	6.403%
Total Percentages			400.000%	288.775%	77.746%	33.479%
Average (CD AA)			100.000%	72.193%	19.437%	8.370%

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Input		1/1/2010	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor			5,093,718	0	3,116,832	1,976,886
Direct O & M Accts 580 - 894			16,526,284	0	12,684,856	3,841,428
Direct O & M Accts 901 - 935			1,344,573	0	1,344,573	XXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only			22,964,575	0	17,146,261	5,818,314
Total			100.000%	0.000%	74.664%	25.336%
Percentage						
Direct Labor Accts 580 - 894			11,755,376	0	8,181,894	3,573,482
Direct Labor Accts 901 - 935			1,518,928	0	361,664	1,157,264
Direct O & M Accts 901 - 905 Utility 9 Only			1,158,379	0	1,158,379	XXXXXX
Total			14,432,683	0	9,701,937	4,730,746
Percentage			100.000%	0.000%	67.222%	32.778%
Number of Customers at 12/31/09			316,350	0	220,748	95,602
Percentage			100.000%	0.000%	69.780%	30.220%
Net Direct Plant			450,456,474	0	305,689,899	144,766,575
Percentage			100.000%	0.000%	67.862%	32.138%
Total Percentages			400.000%	0.000%	279.528%	120.472%
Average (GD AA)			100.000%	0.000%	69.882%	30.118%

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GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
	Adjustments		0	0	0	0
	Total		97,208,916	81,407,228	15,801,688	0
	Percentage		100.000%	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
	Total		56,093,298	47,549,740	8,543,558	0
	Percentage		100.000%	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09		577,368	356,620	220,748	0
	Percentage		100.000%	61.766%	38.234%	0.000%
	Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
	Percentage		100.000%	85.501%	14.499%	0.000%
	Total Percentages		400.000%	315.781%	84.219%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
10	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
	Percent		100.000%	66.657%	33.343%	
11	G-OPS Book Depreciation		12,284,117	8,051,730	4,232,387	
	Percent		100.000%	65.546%	34.454%	
12	G-PLT Net Gas Plant		328,616,192	213,227,642	115,388,550	
	Percent		100.000%	64.887%	35.113%	
13	G-PLT Net Gas General Plant		27,894,326	18,650,178	9,244,148	
	Percent		100.000%	66.860%	33.140%	
14	G-SCM Net Allocated Schedule M		-30,408,470	-19,809,552	-10,598,918	
	Percent		100.000%	65.145%	34.855%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2009	<u>Washington</u>	<u>Idaho</u>		
Input	Underground Storage (Actual, not Situs)		20,448,106	8,784,354		
Input	Distribution		266,845,782	145,465,343		
Input	General		3,550,811	2,692,487		
Input	TOTAL		290,844,699	156,942,184		

GAS OPERATING STATEMENT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	132,992,037	0	132,992,037	91,659,335	0	91,659,335	41,332,702	0	41,332,702
99	4812XX	Commercial - Firm & Interruptible	68,302,634	0	68,302,634	47,989,968	0	47,989,968	20,312,666	0	20,312,666
99	4813XX	Industrial-Firm	3,314,928	0	3,314,928	2,214,180	0	2,214,180	1,100,748	0	1,100,748
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-6,025,528	0	-6,025,528	-4,444,153	0	-4,444,153	-1,581,375	0	-1,581,375
99	484000	Interdepartmental Revenue	286,532	0	286,532	249,247	0	249,247	37,285	0	37,285
TOTAL SALES TO ULTIMATE CUSTOMERS			198,870,603	0	198,870,603	137,668,577	0	137,668,577	61,202,026	0	61,202,026
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	154,474,484	0	154,474,484	106,831,839	0	106,831,839	47,642,645	0	47,642,645
99	488000	Miscellaneous Service Revenues	29,505	0	29,505	15,971	0	15,971	13,534	0	13,534
99	489300	Transportation For Others	3,692,632	0	3,692,632	3,226,805	0	3,226,805	465,827	0	465,827
99	493000	Rent from Gas Property	-717	0	-717	-777	0	-777	60	0	60
4	495000	Other Gas Revenues	8,833,833	75,079	8,908,912	6,124,349	51,011	6,175,360	2,709,484	24,068	2,733,552
TOTAL OTHER OPERATING REVENUES			167,029,737	75,079	167,104,816	116,198,187	51,011	116,249,198	50,831,550	24,068	50,855,618
TOTAL GAS REVENUES			365,900,340	75,079	365,975,419	253,866,764	51,011	253,917,775	112,033,576	24,068	112,057,644
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	273,062,355	0	273,062,355	189,520,449	0	189,520,449	83,541,906	0	83,541,906
6	808XXX	Net Natural Gas Storage Transactions	-4,123,310	0	-4,123,310	-2,759,933	0	-2,759,933	-1,363,377	0	-1,363,377
6	811000	Gas Used for Products Extraction	-966,355	0	-966,355	-670,117	0	-670,117	-296,238	0	-296,238
10	813000	Other Gas Expenses	0	1,173,293	1,173,293	0	782,082	782,082	0	391,211	391,211
TOTAL PRODUCTION EXPENSES			267,972,690	1,173,293	269,145,983	186,090,399	782,082	186,872,481	81,882,291	391,211	82,273,502
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	694	694	0	485	485	0	209	209
1	824000	Other Expenses	0	288,348	288,348	0	201,699	201,699	0	86,649	86,649
1	837000	Other Equipment	0	276,352	276,352	0	193,308	193,308	0	83,044	83,044
TOTAL UNDERGROUND STORAGE OP. EXP			0	565,394	565,394	0	395,492	395,492	0	169,902	169,902
G-ADP		Depreciation Expense	0	508,365	508,365	0	355,601	355,601	0	152,764	152,764
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	149,375	149,375	0	104,488	104,488	0	44,887	44,887
TOTAL UNDERGROUND STORAGE EXP			0	1,223,361	1,223,361	0	855,740	855,740	0	367,621	367,621

GAS OPERATING STATEMENT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	170,725	498,150	668,875	110,012	329,546	439,558	60,713	168,604	229,317
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,034,525	134,431	2,168,956	1,450,920	88,931	1,539,851	583,605	45,500	629,105
3	875000	Measuring & Reg Sta Exp-General	102,816	0	102,816	58,625	0	58,625	44,191	0	44,191
3	876000	Measuring & Reg Sta Exp-Industrial	10,410	0	10,410	7,663	0	7,663	2,747	0	2,747
3	877000	Measuring & Reg Sta Exp-City Gate	178,454	0	178,454	67,606	0	67,606	110,848	0	110,848
3	878000	Meter & House Regulator Expenses	884,435	0	884,435	588,505	0	588,505	295,930	0	295,930
3	879000	Customer Installation Expenses	1,274,582	79,311	1,353,893	680,823	52,467	733,290	593,759	26,844	620,603
3	880000	Other Expenses	1,009,201	644,711	1,653,912	709,546	426,502	1,136,048	299,655	218,209	517,864
3	881000	Rents	60	25,479	25,539	60	16,855	16,915	0	8,624	8,624
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	151,393	63	151,456	62,502	42	62,544	88,891	21	88,912
3	887000	Mains	1,541,543	1,682	1,543,225	1,080,525	1,113	1,081,638	461,018	569	461,587
3	889000	Measuring & Reg Sta Exp-General	255,080	40	255,120	145,585	26	145,611	109,495	14	109,509
3	890000	Measuring & Reg Sta Exp-Industrial	130,089	34,347	164,436	55,461	22,722	78,183	74,628	11,625	86,253
3	891000	Measuring & Reg Sta Exp-City Gate	103,044	0	103,044	52,597	0	52,597	50,447	0	50,447
3	892000	Services	685,944	457,926	1,143,870	522,505	302,936	825,441	163,439	154,990	318,429
3	893000	Meters & House Regulators	401,365	652,058	1,053,423	316,381	431,362	747,743	84,984	220,696	305,680
3	894000	Other Equipment	3,163	177,325	180,488	2,786	117,308	120,094	377	60,017	60,394
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>8,936,829</b>	<b>2,705,523</b>	<b>11,642,352</b>	<b>5,912,102</b>	<b>1,789,810</b>	<b>7,701,912</b>	<b>3,024,727</b>	<b>915,713</b>	<b>3,940,440</b>
G-ADP		Depreciation	9,693,500	62,340	9,755,840	6,287,932	43,518	6,331,450	3,405,568	18,822	3,424,390
G-OTX		Taxes Other Than FIT	13,518,194	0	13,518,194	11,913,392	0	11,913,392	1,604,802	0	1,604,802
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>32,148,523</b>	<b>2,767,863</b>	<b>34,916,386</b>	<b>24,113,426</b>	<b>1,833,328</b>	<b>25,946,754</b>	<b>8,035,097</b>	<b>934,535</b>	<b>8,969,632</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	378,555	378,555	0	251,614	251,614	0	126,941	126,941
2	902000	Meter Reading Expenses	1,541,308	78,835	1,620,143	1,356,147	52,399	1,408,546	185,161	26,436	211,597
G-903	903XXX	Customer Records & Collection Expenses	915,111	3,622,816	4,537,927	639,247	2,407,059	3,046,306	275,864	1,215,757	1,491,621
2	904000	Uncollectible Accounts	0	1,360,572	1,360,572	0	904,331	904,331	0	456,241	456,241
2	905000	Misc Customer Accounts	0	99,941	99,941	0	66,428	66,428	0	33,513	33,513
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,456,419</b>	<b>5,540,719</b>	<b>7,997,138</b>	<b>1,995,394</b>	<b>3,681,831</b>	<b>5,677,225</b>	<b>461,025</b>	<b>1,858,888</b>	<b>2,319,913</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
2	908XXX	Customer Assistance Expenses	10,409,622	347,380	10,757,002	7,913,601	230,893	8,144,494	2,496,021	116,487	2,612,508
2	909000	Advertising	0	324,504	324,504	0	215,688	215,688	0	108,816	108,816
2	910000	Misc Customer Service & Info Exp	0	99,353	99,353	0	66,037	66,037	0	33,316	33,316
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>10,409,622</b>	<b>771,237</b>	<b>11,180,859</b>	<b>7,913,601</b>	<b>512,618</b>	<b>8,426,219</b>	<b>2,496,021</b>	<b>258,619</b>	<b>2,754,640</b>

GAS OPERATING STATEMENT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	138,540	138,540	0	92,083	92,083	0	46,457	46,457
2	913000	Advertising	0	30,748	30,748	0	20,437	20,437	0	10,311	10,311
2	916000	Miscellaneous Sales Expenses	108,157	22,269	130,426	103,170	14,802	117,972	4,987	7,467	12,454
TOTAL SALES EXPENSES			108,157	191,557	299,714	103,170	127,322	230,492	4,987	64,235	69,222
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	26,293	5,749,014	5,775,307	8,096	3,906,053	3,914,149	18,197	1,842,961	1,861,158
4	921000	Office Supplies & Expenses	140	1,014,342	1,014,342	140	689,079	689,219	0	325,123	325,123
4	922000	Admin. Expenses Transferred - Credit	0	-33,346	-33,346	0	-22,656	-22,656	0	-10,690	-10,690
4	923000	Outside Services Employed	0	3,668,566	3,668,566	0	2,492,534	2,492,534	0	1,176,032	1,176,032
4	924000	Property Insurance Premium	0	300,762	300,762	0	204,347	204,347	0	96,415	96,415
4	925XXX	Injuries and Damages	0	1,293,473	1,293,473	0	878,824	878,824	0	414,649	414,649
4	926XXX	Employee Pensions and Benefits	56,033	168,282	224,315	56,033	114,336	170,369	0	53,946	53,946
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	835,938	286,690	1,122,628	573,331	194,786	768,117	262,607	91,904	354,511
4	930000	Miscellaneous General Expenses	61,376	961,832	1,023,208	55,568	653,498	709,066	5,808	308,334	314,142
4	931000	Rents	18,325	151,765	170,090	17,631	103,114	120,745	694	48,651	49,345
4	935000	Maintenance of General Plant	182,537	1,463,237	1,645,774	99,709	994,167	1,093,876	82,828	469,070	551,898
TOTAL ADMIN & GEN OPERATING EXP			1,180,642	15,024,477	16,205,119	810,508	10,208,082	11,018,590	370,134	4,816,395	5,186,529
G-ADP		Depreciation	781,611	1,238,301	2,019,912	523,340	841,339	1,364,679	258,271	396,962	655,233
4	404X50	Amortization - Leasehold Imp (1404.60)	0	2,003	2,003	0	1,361	1,361	0	642	642
G-CAM		Amortization - Intangible Plant--Software	0	1,305,166	1,305,166	0	886,769	886,769	0	418,397	418,397
99	404X30	Amortization - Intangible Distribution Plant	17,378	0	17,378	13,554	0	13,554	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-496,852	0	-496,852	-496,852	0	-496,852	0	0	0
99	407329	Decoupling Surcharge	502,789	0	502,789	502,789	0	502,789	0	0	0
99	407335	DSIT Amortization - ID	-31,308	0	-31,308	0	0	0	-31,308	0	-31,308
G-OTX		Taxes Other than FIT	0	31,348	31,348	0	21,299	21,299	0	10,049	10,049
TOTAL ADMIN & GENERAL EXPENSES			1,954,260	17,601,295	19,555,555	1,353,339	11,958,850	13,312,189	600,921	5,642,445	6,243,366
TOTAL EXPENSES BEFORE FIT			315,049,671	29,269,325	344,318,996	221,569,329	19,751,771	241,321,100	93,480,342	9,517,554	102,997,896
NET OPERATING INCOME BEFORE FIT											
					21,656,423				9,059,748		
G-FIT		FEDERAL INCOME TAX									
					-10,480,795				-2,690,948		
G-FIT		DEFERRED FEDERAL INCOME TAX									
					15,653,009				5,075,988		
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
					-46,748				-17,784		
GAS NET OPERATING INCOME			16,530,957			9,838,465			6,692,492		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.467%	33.533%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.154%	33.846%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.808%	30.192%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-804-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-32,169,011	0	-32,169,011	-22,356,876	0	-22,356,876	-9,812,135	0	-9,812,135
99	805120	Gas Expense - Rate Deferrals	9,296,975	0	9,296,975	6,273,437	0	6,273,437	3,023,538	0	3,023,538
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
6	804000	Gas Purchases	250,679,951	0	250,679,951	173,984,658	0	173,984,658	76,695,293	0	76,695,293
1	804001	Pipeline Demand Costs	26,291,860	0	26,291,860	18,391,156	0	18,391,156	7,900,704	0	7,900,704
99	804010	Gas Costs - Fixed Hedge	977,341	0	977,341	678,145	0	678,145	299,196	0	299,196
99	804014	GTI Contributions	100,969	0	100,969	71,859	0	71,859	29,110	0	29,110
99	804017	Transaction Fees	80,047	0	80,047	55,404	0	55,404	24,643	0	24,643
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,772,131	0	3,772,131	2,623,382	0	2,623,382	1,148,749	0	1,148,749
6	804700	Off System Gas Purchases - Bookout	14,032,092	0	14,032,092	9,799,284	0	9,799,284	4,232,808	0	4,232,808
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			273,062,355	0	273,062,355	189,520,449	0	189,520,449	83,541,906	0	83,541,906

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.808%	30.192%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 12/13/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	915,111	3,564,669	4,479,780	639,247	2,369,329	3,008,576	275,864	1,195,340	1,471,204
12	903920	Accts Rec Sold - Program Fees	0	58,147	58,147	0	37,730	37,730	0	20,417	20,417
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	915,111	3,622,816	4,537,927	639,247	2,407,059	3,046,306	275,864	1,215,757	1,491,621

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.467%	33.533%
G-ALL	12	Net Gas Plant	100.000%	64.887%	35.113%

ALLOCATION OF ACCOUNT 908  
 For Twelve Months Ended October 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 G-908-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	38,039	347,380	385,419	29,404	230,893	260,297	8,635	116,487	125,122
99	908600	Customer Service & Info Expense	9,742,166	0	9,742,166	7,333,090	0	7,333,090	2,409,076	0	2,409,076
99	908610	Limited Income Tax Refund Program	195,485	0	195,485	195,485	0	195,485	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	146,717	0	146,717	169,551	0	169,551	-22,834	0	-22,834
99	908990	DSM Amortization	287,215	0	287,215	186,071	0	186,071	101,144	0	101,144
Total Account 908			10,409,622	347,380	10,757,002	7,913,601	230,893	8,144,494	2,496,021	116,487	2,612,508

ALLOCATION RATIOS:

G-ALL 2 Number of Customers  
 G-ALL 99 Not Allocated

100.000%

66.467%

33.533%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis		Report ID: G-FIT-12A		System	Washington	Idaho
Ref/Basis	Description					
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue			365,975,419	253,917,775	112,057,644
G-OPS	Operating & Maintenance Expense			317,036,559	220,322,411	96,714,148
G-OPS	Book Depreciation & Amortization			13,583,520	8,959,510	4,624,010
G-OTX	Taxes Other than FIT			13,698,917	12,039,179	1,659,738
	Net Operating Income Before FIT			21,656,423	12,596,675	9,059,748
	Less: Interest Expense			9,967,545	6,631,774	3,335,771
G-SCM	Add: Schedule M Additions			-6,286,399	-5,051,098	-1,235,301
G-SCM	Less: Schedule M Deductions			35,347,606	23,170,508	12,177,098
	Taxable Net Operating Income			-29,945,127	-22,256,705	-7,688,422
	Percent			35%	35%	35%
	Total Federal Income Tax			-10,480,795	-7,789,847	-2,690,948
G-DTE	Deferred FIT			15,653,009	10,577,021	5,075,988
99	411400 Amortized Investment Tax Credit			-46,748	-28,964	-17,784
	Total FIT/Deferred FIT & ITC			5,125,466	2,758,210	2,367,256
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated		0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	10,492,489	3,116,402	13,608,891	6,824,826	2,128,747	8,953,573	3,667,663	987,655	4,655,318
12	997001	Contributions In Aid of Construction	0	316,251	316,251	0	205,206	205,206	0	111,045	111,045
2	997002	Injuries and Damages	0	57,000	57,000	0	37,886	37,886	0	19,114	19,114
12	997003	Salvage	0	-184,831	-184,831	0	-119,931	-119,931	0	-64,900	-64,900
4	997005	FAS106 Current Retiree Medical Accrual	0	-2,983	-2,983	0	-2,027	-2,027	0	-956	-956
6	997008	DSM Book Amortization	0	287,215	287,215	0	200,499	200,499	0	86,716	86,716
99	997010	Deferred Gas Credit and Refunds	-22,868,023	0	-22,868,023	-16,079,426	0	-16,079,426	-6,788,597	0	-6,788,597
4	997015	Airplane Lease Payments	0	77,070	77,070	0	52,364	52,364	0	24,706	24,706
12	997016	1992 Redemptions	0	106,776	106,776	0	69,284	69,284	0	37,492	37,492
4	997020	FAS87 Current Pension Accrual	0	-65,714	-65,714	0	-44,648	-44,648	0	-21,066	-21,066
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	179,082	0	179,082	179,082	0	179,082	0	0	0
12	997032	Interest Rate Swaps	0	198,453	198,453	0	128,770	128,770	0	69,683	69,683
99	997033	DSM Tariff Rider	793,236	0	793,236	438,352	0	438,352	354,884	0	354,884
4	997033	DSM Tariff Rider	0	21	21	0	14	14	0	7	7
1	997055	Deferred Gas Exchange	0	130,435	130,435	0	91,239	91,239	0	39,196	39,196
99	997065	Amortization of Unbilled Revenue Add-Ins	122,120	0	122,120	169,551	0	169,551	-47,431	0	-47,431
4	997066	Miscellaneous Schedule M Additions	0	903,041	903,041	0	613,553	613,553	0	289,488	289,488
TOTAL SCHEDULE M ADDITIONS			-11,225,535	4,939,136	-6,286,399	-8,412,054	3,360,956	-5,051,098	-2,813,481	1,578,180	-1,235,301
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	35,282,242	35,282,242	0	23,126,098	23,126,098	0	12,156,144	12,156,144
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,410	44,410	0	20,954	20,954
99	997073	DSIT Amortization - ID	-6,711	0	-6,711	0	0	0	-6,711	0	-6,711
TOTAL SCHEDULE M DEDUCTIONS			0	35,347,606	35,347,606	0	23,170,508	23,170,508	0	12,177,098	12,177,098

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.467%	33.533%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.154%	33.846%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.808%	30.192%
G-ALL	11	Book Depreciation	100.000%	65.546%	34.454%
G-ALL	12	Net Gas Plant	100.000%	64.887%	35.113%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	8,337,149	5,431,236	2,905,913
99	410100	Deferred Federal Income Tax Exp	7,545,874	5,327,126	2,218,748
		SUBTOTAL	<u>15,883,023</u>	<u>10,758,362</u>	<u>5,124,661</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-187,272	-121,998	-65,274
99	411100	Deferred Federal Income Tax Exp	-42,742	-59,343	16,601
		SUBTOTAL	<u>-230,014</u>	<u>-181,341</u>	<u>-48,673</u>
		Total Deferred Federal Income Tax Expense	<u>15,653,009</u>	<u>10,577,021</u>	<u>5,075,988</u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	65.145%	34.855%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	289,754,611	188,670,656	101,083,955
	Interest Deduction for FIT Calculation	9,967,545	6,631,774	3,335,771
1	From last WA GRC (UE-090135)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408170	R&P Property Tax	0	149,375	149,375	0	104,488	104,488	0	44,887	44,887
		DISTRIBUTION									
99	408110	State Excise Tax	5,373,210	0	5,373,210	5,373,210	0	5,373,210	0	0	0
99	408120	Municipal Occupation & License Tax	6,249,171	0	6,249,171	5,123,265	0	5,123,265	1,125,906	0	1,125,906
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,092,442	0	2,092,442	1,416,917	0	1,416,917	675,525	0	675,525
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-196,629	0	-196,629	0	0	0	-196,629	0	-196,629
		TOTAL	13,518,194	0	13,518,194	11,913,392	0	11,913,392	1,604,802	0	1,604,802
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	31,348	31,348	0	21,299	21,299	0	10,049	10,049
		TOTAL TAXES OTHER THAN FIT	13,518,194	180,723	13,698,917	11,913,392	125,787	12,039,179	1,604,802	54,936	1,659,738
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	29,232,460		149,375	20,448,106	7.031%	108,583	8,784,354	5.597%	40,792
G-ALL		Distribution	412,311,125		2,092,442	266,845,782	91.749%	1,416,917	145,465,343	92.687%	675,525
G-ALL		General	6,243,298		31,348	3,550,811	1.220%	18,841	2,692,487	1.716%	12,507
		TOTAL	447,786,883		2,273,165	290,844,699	100.000%	1,544,341	156,942,184	100.000%	728,824

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%

GAS UTILITY PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	753,397	40,859	794,256	584,947	27,761	612,708	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	5,312,326	5,312,326	0	3,609,354	3,609,354	0	1,702,972	1,702,972
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,140,361	2,140,361	0	1,454,225	1,454,225	0	686,136	686,136
TOTAL INTANGIBLE PLANT--SOFTWARE			753,397	7,493,546	8,246,943	584,947	5,091,340	5,676,287	168,450	2,402,206	2,570,656
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
1	351XXX	Structures & Improvements	0	1,290,060	1,290,060	0	902,397	902,397	0	387,663	387,663
1	352XXX	Wells	0	13,126,742	13,126,742	0	9,182,156	9,182,156	0	3,944,586	3,944,586
1	353000	Lines	0	1,049,718	1,049,718	0	734,278	734,278	0	315,440	315,440
1	354000	Compressor Station Equipment	0	11,222,543	11,222,543	0	7,850,169	7,850,169	0	3,372,374	3,372,374
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	407,617	407,617	0	285,128	285,128	0	122,489	122,489
1	357000	Other Equipment	0	1,489,221	1,489,221	0	1,041,710	1,041,710	0	447,511	447,511
TOTAL UNDERGROUND STORAGE PLANT			0	29,232,460	29,232,460	0	20,448,106	20,448,106	0	8,784,354	8,784,354
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	614,358	22,254	636,612	439,035	15,535	454,570	175,323	6,719	182,042
6	376000	Mains	207,165,724	2,512,521	209,678,245	132,053,136	1,753,941	133,807,077	75,112,588	758,580	75,871,168
6	378000	Measuring & Reg Station Equip-General	4,584,688	57,440	4,642,128	2,860,901	40,098	2,900,999	1,723,787	17,342	1,741,129
6	379000	Measuring & Reg Station Equip-City Gate	5,989,696	60,967	6,050,663	1,834,585	42,560	1,877,145	4,155,111	18,407	4,173,518
6	380000	Services	134,354,264	0	134,354,264	88,589,702	0	88,589,702	45,764,562	0	45,764,562
6	381000	Meters	57,061,052	0	57,061,052	38,031,343	0	38,031,343	19,029,709	0	19,029,709
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,640,639	0	2,640,639	2,041,698	0	2,041,698	598,941	0	598,941
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			412,559,624	2,653,182	415,212,806	265,911,798	1,852,134	267,763,932	146,647,826	801,048	147,448,874
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	841,640	1,509,970	576,272	571,835	1,148,107	92,058	269,805	361,863
4	390XXX	Structures & Improvements	2,236,623	8,831,539	11,068,162	1,299,901	6,000,413	7,300,314	936,722	2,831,126	3,767,848
4	391XXX	Office Furniture & Equipment	0	7,062,773	7,062,773	0	4,798,660	4,798,660	0	2,264,113	2,264,113
4	392XXX	Transportation Equipment	4,447,908	1,140,365	5,588,273	3,268,021	774,798	4,042,819	1,179,887	365,567	1,545,454
4	393000	Stores Equipment	159,565	205,783	365,348	115,272	139,815	255,087	44,293	65,968	110,261
4	394000	Tools, Shop & Garage Equipment	1,459,362	1,888,838	3,348,200	1,002,720	1,283,333	2,286,053	456,642	605,505	1,062,147
4	395000	Laboratory Equipment	138,012	308,218	446,230	104,091	209,413	313,504	33,921	98,805	132,726
4	396XXX	Power Operated Equipment	3,686,599	590,028	4,276,627	2,779,770	400,883	3,180,653	906,829	189,145	1,095,974



GAS UTILITY PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,668,920	3,853,879	5,522,799	515,344	2,618,441	3,133,785	1,153,576	1,235,438	2,389,014
4	398000	Miscellaneous Equipment	955	93,121	94,076	410	63,269	63,679	545	29,852	30,397
		TOTAL GENERAL PLANT	14,466,274	24,816,184	39,282,458	9,661,801	16,860,860	26,522,661	4,804,473	7,955,324	12,759,797
		TOTAL PLANT IN SERVICE	427,779,295	64,195,372	491,974,667	276,158,546	44,252,440	320,410,986	151,620,749	19,942,932	171,563,681
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	427,779,295	64,195,372	491,974,667	276,158,546	44,252,440	320,410,986	151,620,749	19,942,932	171,563,681
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,356,151	11,356,151	0	7,943,628	7,943,628	0	3,412,523	3,412,523
G-ADP	1119.X5	Distribution	135,835,489	873,571	136,709,060	88,113,090	609,822	88,722,912	47,722,399	263,749	47,986,148
G-ADP	1119.X6	General Plant - Non-Transportation	5,429,891	4,984,421	10,414,312	3,798,478	3,386,565	7,185,043	1,631,413	1,597,856	3,229,269
G-ADP	1119.X7	General Plant - Transportation	900,348	73,472	973,820	637,521	49,919	687,440	262,827	23,553	286,380
		TOTAL ACCUMULATED DEPRECIATION	142,165,728	17,287,615	159,453,343	92,549,089	11,989,934	104,539,023	49,616,639	5,297,681	54,914,320
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,807,941	3,807,941	0	2,587,229	2,587,229	0	1,220,712	1,220,712
99	111X30	Intangible Plant--Distribution Plant	73,939	0	73,939	41,294	0	41,294	32,645	0	32,645
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	23,252	23,252	0	15,798	15,798	0	7,454	7,454
		TOTAL ACCUMULATED AMORTIZATION	73,939	3,831,193	3,905,132	41,294	2,603,027	2,644,321	32,645	1,228,166	1,260,811
		NET GAS UTILITY PLANT	285,539,628	43,076,564	328,616,192	183,568,163	29,659,479	213,227,642	101,971,465	13,417,085	115,388,550

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.808%	30.192%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-APL-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	285,539,628	43,076,564	328,616,192	183,568,163	29,659,479	213,227,642	101,971,465	13,417,085	115,388,550
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,174,029	-3,174,029	0	-2,059,532	-2,059,532	0	-1,114,497	-1,114,497
12	282900	Deferred F.I.T. - Plant In Service	0	-49,385,832	-49,385,832	0	-32,044,985	-32,044,985	0	-17,340,847	-17,340,847
12	190180	FAS 109 ITC	0	166,407	166,407	0	107,977	107,977	0	58,430	58,430
12	283850	Gas portion of Bond Redemptions	0	-722,546	-722,546	0	-468,838	-468,838	0	-253,708	-253,708
4	190850	Gain on Sale of General Office Bldg--GAS	0	38,146	38,146	0	25,918	25,918	0	12,228	12,228
99	190610	Contrib in Aid of Construction	56,128	0	56,128	39,515	0	39,515	16,613	0	16,613
		TOTAL ACCUM DEFERRED INCOME TAX	56,128	-53,077,854	-53,021,726	39,515	-34,439,460	-34,399,945	16,613	-18,638,394	-18,621,781
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,423,145	1,423,145	0	995,490	995,490	0	427,655	427,655
1	164100	Gas Inventory--Jackson Prairie	0	12,664,767	12,664,767	0	8,859,005	8,859,005	0	3,805,762	3,805,762
99	186710	DSM Programs	181,173	0	181,173	62,481	0	62,481	118,692	0	118,692
4	253850	Gain on Sale of General Office Building	0	-108,940	-108,940	0	-74,017	-74,017	0	-34,923	-34,923
		TOTAL OTHER ADJUSTMENTS	181,173	13,978,972	14,160,145	62,481	9,780,478	9,842,959	118,692	4,198,494	4,317,186
		NET RATE BASE	285,776,929	3,977,682	289,754,611	183,670,159	5,000,497	188,670,656	102,106,770	-1,022,815	101,083,955

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.887%	35.113%
G-ALL	13	Net Gas General Plant	100.000%	66.860%	33.140%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	29,232,460	29,232,460	0	20,448,106	20,448,106	0	8,784,354	8,784,354
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
		Depreciable Underground Storage Plant	0	28,759,685	28,759,685	0	20,117,400	20,117,400	0	8,642,285	8,642,285
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,356,151	11,356,151	0			0		
	403X80	Depreciation Expense - JP		508,365	508,365	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,356,151	11,356,151	0	7,943,628	7,943,628	0	3,412,523	3,412,523
1	403X80	Depreciation Expense - JP	0	508,365	508,365	0	355,601	355,601	0	152,764	152,764
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	412,559,624	2,653,182	415,212,806	265,911,798	1,852,134	267,763,932	146,647,826	801,048	147,448,874
G-PLT	374000	Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	412,474,654	2,653,182	415,127,836	265,851,498	1,852,134	267,703,632	146,623,156	801,048	147,424,204
		Percentage		0.639%	100.000%		64.453%			34.908%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		873,571	136,709,060	88,113,090			47,722,399		
	403X50	Depreciation Expense		62,340	9,755,840	6,287,932			3,405,568		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	135,835,489	873,571	136,709,060	88,113,090	609,822	88,722,912	47,722,399	263,749	47,986,148
6	403X50	Depreciation Expense	9,693,500	62,340	9,755,840	6,287,932	43,518	6,331,450	3,405,568	18,822	3,424,390
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	14,466,274	24,816,184	39,282,458	9,661,801	16,860,860	26,522,661	4,804,473	7,955,324	12,759,797
G-PLT	389XXX	Less: Land and Land Rights	668,330	841,640	1,509,970	576,272	571,835	1,148,107	92,058	269,805	361,863
G-PLT	392XXX	Less: Transportation	4,447,908	1,140,365	5,588,273	3,268,021	774,798	4,042,819	1,179,887	365,567	1,545,454
		Depreciable Non-Transport Genl Plant	9,350,036	22,834,179	32,184,215	5,817,508	15,514,227	21,331,735	3,532,528	7,319,952	10,852,480
		Percentage		70.948%	100.000%		18.076%			10.976%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		4,984,421	7,025,457	1,269,922			771,114		
	108X06	Accum Depr--Gas General Plant - Direct	3,388,855		3,388,855	2,528,556			860,299		
	403X60	Depreciation Expense	504,476	1,231,982	1,736,457	313,882			190,594		
	403X60	Depreciation Expense (Direct)	252,489		252,489	191,350			61,139		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,429,891	4,984,421	10,414,312	3,798,478	3,386,565	7,185,043	1,631,413	1,597,856	3,229,269
4	403X60	Depreciation Expense	756,965	1,231,982	1,988,947	505,232	837,046	1,342,278	251,733	394,936	646,669
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,447,908	1,140,365	5,588,273	3,268,021	774,798	4,042,819	1,179,887	365,567	1,545,454
		Percentage		20.406%	100.000%	58.480%			21.114%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		73,472	360,050	210,557			76,021		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	613,770		613,770	426,964			186,806		
	403X70	Depreciation Expense		6,319	30,964	18,108			6,538		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	900,348	73,472	973,820	637,521	49,919	687,440	262,827	23,553	286,380
4	403X70	Depreciation Expense	24,646	6,319	30,965	18,108	4,293	22,401	6,538	2,026	8,564

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.808%	30.192%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	5,098,385	3,680,677	990,973
8			Utility 8	109,838	0	76,757
9			Utility 9	9,703	7,660	2,043
		TOTAL		5,217,926	3,688,337	1,069,773
7	404X32	PC Software	Utility 7	885,099	638,980	172,037
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		970,872	638,980	231,977
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		6,199,101	4,334,755	1,303,753

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	6,945,768	5,014,358	1,350,049	581,361
8	Utility 8	138,567	0	96,833	41,734
9	Utility 9	714,340	563,936	150,404	0
9	Utility 9 - Washington	107,865	85,154	22,711	0
9	Utility 9 - Idaho	413,629	326,539	87,090	0
	Total	<u>8,320,169</u>	<u>5,989,987</u>	<u>1,707,087</u>	<u>623,095</u>
7	403X70 Utility 7	3,151	2,275	612	264
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>17,515</u>	<u>13,615</u>	<u>3,636</u>	<u>264</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
389XXX Land & Land Rights														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	473,237	0	0	0	0	0	0	0	0	473,237	0	473,237
7		Utility 7	4,036,905	0	0	2,914,363	2,914,363	0	0	784,653	784,653	0	337,889	337,889
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	270,656	0	0	213,669	213,669	0	0	56,987	56,987	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,290,579</b>	<b>371,603</b>	<b>447,074</b>	<b>3,150,806</b>	<b>3,969,483</b>	<b>576,272</b>	<b>92,058</b>	<b>841,640</b>	<b>1,509,970</b>	<b>473,237</b>	<b>337,889</b>	<b>811,126</b>
390XXX Structures & Improvements														
99		Utility 0	3,364,989	500,270	1,379,135	1,485,584	3,364,989	0	0	0	0	0	0	0
99		Utility 1	939,661	0	0	0	0	939,661	0	0	939,661	0	0	0
99		Utility 2	3,395,721	0	0	0	0	0	0	0	0	3,395,721	0	3,395,721
7		Utility 7	40,406,916	0	0	29,170,965	29,170,965	0	0	7,853,892	7,853,892	0	3,382,059	3,382,059
9		Utility 9 - Wa	1,710,948	1,350,708	0	0	1,350,708	360,240	0	0	360,240	0	0	0
9		Utility 9 - Idaho	4,448,929	0	3,512,207	0	3,512,207	0	936,722	0	936,722	0	0	0
9		Utility 9 - Allocated	4,643,300	0	0	3,665,653	3,665,653	0	0	977,647	977,647	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,910,464</b>	<b>1,850,978</b>	<b>4,891,342</b>	<b>34,322,202</b>	<b>41,064,522</b>	<b>1,299,901</b>	<b>936,722</b>	<b>8,831,539</b>	<b>11,068,162</b>	<b>3,395,721</b>	<b>3,382,059</b>	<b>6,777,780</b>
391XXX Office Furniture & Equipment														
99		Utility 0	1,363,394	0	0	1,363,394	1,363,394	0	0	0	0	0	0	0
7		Utility 7	34,945,288	0	0	25,228,052	25,228,052	0	0	6,792,316	6,792,316	0	2,924,921	2,924,921
8		Utility 8	387,020	0	0	0	0	0	0	270,457	270,457	0	116,563	116,563
		<b>TOTAL ACCOUNT</b>	<b>36,695,702</b>	<b>0</b>	<b>0</b>	<b>26,591,446</b>	<b>26,591,446</b>	<b>0</b>	<b>0</b>	<b>7,062,773</b>	<b>7,062,773</b>	<b>0</b>	<b>3,041,484</b>	<b>3,041,484</b>
392XXX Transportation Equipment														
99		Utility 0	13,518,704	6,137,923	2,396,945	4,983,836	13,518,704	0	0	0	0	0	0	0
99		Utility 1	4,918,939	0	0	0	0	3,021,037	1,035,701	862,201	4,918,939	0	0	0
99		Utility 2	2,060,553	0	0	0	0	0	0	0	0	2,060,553	0	2,060,553
7		Utility 7	433,994	0	0	313,313	313,313	0	0	84,355	84,355	0	36,325	36,325
9		Utility 9 - Wa	1,173,042	926,058	0	0	926,058	246,984	0	0	246,984	0	0	0
9		Utility 9 - Idaho	684,807	0	540,621	0	540,621	0	144,186	0	144,186	0	0	0
9		Utility 9 - Allocated	920,488	0	0	726,679	726,679	0	0	193,809	193,809	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>23,710,527</b>	<b>7,063,981</b>	<b>2,937,566</b>	<b>6,023,828</b>	<b>16,025,375</b>	<b>3,268,021</b>	<b>1,179,887</b>	<b>1,140,365</b>	<b>5,588,273</b>	<b>2,060,553</b>	<b>36,325</b>	<b>2,096,878</b>

COMMON GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\*      \*\*\*\*\* GAS NORTH\*\*\*\*\*      \*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	380,973	10,739	14,745	355,489	380,973	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	147,240	116,239	0	0	116,239	31,001	0	0	31,001	0	0	0
9		Utility 9 - Idaho	210,370	0	166,077	0	166,077	0	44,293	0	44,293	0	0	0
9		Utility 9 - Allocated	977,358	0	0	771,575	771,575	0	0	205,783	205,783	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,857,439</b>	<b>126,978</b>	<b>180,822</b>	<b>1,127,064</b>	<b>1,434,864</b>	<b>115,272</b>	<b>44,293</b>	<b>205,783</b>	<b>365,348</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,435,791	1,278,321	429,506	1,727,964	3,435,791	0	0	0	0	0	0	0
99		Utility 1	1,871,816	0	0	0	0	993,574	454,642	423,600	1,871,816	0	0	0
99		Utility 2	954,202	0	0	0	0	0	0	0	0	954,202	0	954,202
7		Utility 7	3,506,475	0	0	2,531,429	2,531,429	0	0	681,554	681,554	0	293,492	293,492
8		Utility 8	1,029,607	0	0	0	0	0	0	719,510	719,510	0	310,097	310,097
9		Utility 9 - Wa	43,437	34,291	0	0	34,291	9,146	0	0	9,146	0	0	0
9		Utility 9 - Idaho	9,498	0	7,498	0	7,498	0	2,000	0	2,000	0	0	0
9		Utility 9 - Allocated	304,794	0	0	240,620	240,620	0	0	64,174	64,174	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,155,620</b>	<b>1,312,612</b>	<b>437,004</b>	<b>4,500,013</b>	<b>6,249,629</b>	<b>1,002,720</b>	<b>456,642</b>	<b>1,888,838</b>	<b>3,348,200</b>	<b>954,202</b>	<b>603,589</b>	<b>1,557,791</b>
	395000	Laboratory Equipment												
99		Utility 0	1,419,838	214,701	138,021	1,067,116	1,419,838	0	0	0	0	0	0	0
99		Utility 1	307,812	0	0	0	0	100,170	32,669	174,973	307,812	0	0	0
99		Utility 2	268,861	0	0	0	0	0	0	0	0	268,861	0	268,861
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	18,624	14,703	0	0	14,703	3,921	0	0	3,921	0	0	0
9		Utility 9 - Idaho	5,945	0	4,693	0	4,693	0	1,252	0	1,252	0	0	0
9		Utility 9 - Allocated	276,233	0	0	218,072	218,072	0	0	58,161	58,161	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,661,496</b>	<b>229,404</b>	<b>142,714</b>	<b>1,541,952</b>	<b>1,914,070</b>	<b>104,091</b>	<b>33,921</b>	<b>308,218</b>	<b>446,230</b>	<b>268,861</b>	<b>32,335</b>	<b>301,196</b>
	396XXX	Power Operated Equipment												
99		Utility 0	28,240,631	13,311,744	7,183,135	7,745,752	28,240,631	0	0	0	0	0	0	0
99		Utility 1	3,781,280	0	0	0	0	2,629,204	797,876	354,200	3,781,280	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	517,467	0	408,514	0	408,514	0	108,953	0	108,953	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>34,460,954</b>	<b>13,876,287</b>	<b>7,591,649</b>	<b>8,626,184</b>	<b>30,094,120</b>	<b>2,779,770</b>	<b>906,829</b>	<b>590,028</b>	<b>4,276,627</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>



COMMON GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\*

\*\*\*\*\* GAS NORTH\*\*\*\*\*

\*\*\*\*\* OREGON\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	39,610,011	5,578,267	2,205,509	31,826,235	39,610,011	0	0	0	0	0	0	0
99		Utility 1	714,749	0	0	0	0	418,161	296,588	0	714,749	0	0	0
99		Utility 2	532,019	0	0	0	0	0	0	0	0	532,019	0	532,019
7		Utility 7	8,582,353	0	0	6,195,858	6,195,858	0	0	1,668,152	1,668,152	0	718,343	718,343
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	461,569	364,386	0	0	364,386	97,183	0	0	97,183	0	0	0
9		Utility 9 - Idaho	4,070,233	0	3,213,245	0	3,213,245	0	856,988	0	856,988	0	0	0
9		Utility 9 - Allocated	7,307,357	0	0	5,768,793	5,768,793	0	0	1,538,564	1,538,564	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>62,204,370</b>	<b>5,942,653</b>	<b>5,418,754</b>	<b>43,790,886</b>	<b>55,152,293</b>	<b>515,344</b>	<b>1,153,576</b>	<b>3,853,879</b>	<b>5,522,799</b>	<b>532,019</b>	<b>997,259</b>	<b>1,529,278</b>
	398000	Miscellaneous Equipment												
99		Utility 0	8,771	0	2,299	6,472	8,771	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	471,213	0	0	340,183	340,183	0	0	91,590	91,590	0	39,441	39,441
9		Utility 9 - Wa	1,946	1,536	0	0	1,536	410	0	0	410	0	0	0
9		Utility 9 - Idaho	2,590	0	2,045	0	2,045	0	545	0	545	0	0	0
9		Utility 9 - Allocated	7,271	0	0	5,740	5,740	0	0	1,531	1,531	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>491,791</b>	<b>1,536</b>	<b>4,344</b>	<b>352,395</b>	<b>358,275</b>	<b>410</b>	<b>545</b>	<b>93,121</b>	<b>94,076</b>	<b>0</b>	<b>39,441</b>	<b>39,441</b>
		<b>TOTAL GENERAL PLANT</b>	<b>238,438,942</b>	<b>30,776,032</b>	<b>22,051,269</b>	<b>130,026,776</b>	<b>182,854,077</b>	<b>9,661,801</b>	<b>4,804,473</b>	<b>24,816,184</b>	<b>39,282,458</b>	<b>7,785,654</b>	<b>8,516,754</b>	<b>16,302,408</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,792,581	39,792,581	0	0
99	108X06	Utility 1 - Allocated	631,722	0	631,722	0
99	108X06	Utility 1 - Washington	2,528,556	0	2,528,556	0
99	108X06	Utility 1 - Idaho	860,299	0	860,299	0
99	108X06	Utility 2	2,316,107	0	0	2,316,107
7	108X06	Utility 7	13,294,785	9,597,904	2,584,107	1,112,774
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-348,949	-251,917	-67,825	-29,207
8	108X06	Utility 8	905,863	0	633,035	272,828
9	108X06	Utility 9	15,409,254	12,164,836	3,244,418	0
Total			75,390,218	61,303,404	10,414,312	3,672,502

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,746,575	5,746,575	0	0
99	108X07	Utility 1 - Allocated	203,370	0	203,370	0
99	108X07	Utility 1 - Washington	426,964	0	426,964	0
99	108X07	Utility 1 - Idaho	186,806	0	186,806	0
99	108X07	Utility 2	996,393	0	0	996,393
7	108X07	Utility 7	24,393	17,610	4,741	2,042
9	108X07	Utility 9	721,631	569,692	151,939	0
Total			8,306,132	6,333,877	973,820	998,435

## ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	753,397	0	0	0	0	584,947	168,450	0	753,397	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>947,455</b>	<b>0</b>	<b>0</b>	<b>153,199</b>	<b>153,199</b>	<b>584,947</b>	<b>168,450</b>	<b>40,859</b>	<b>794,256</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	771,723	0	0	771,723	771,723	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	25,356,492	0	0	18,305,612	18,305,612	0	0	4,928,541	4,928,541	0	2,122,338	2,122,338
8		Utility 8	549,190	0	0	0	0	0	0	383,785	383,785	0	165,405	165,405
		<b>TOTAL ACCOUNT</b>	<b>26,723,845</b>	<b>0</b>	<b>0</b>	<b>19,077,335</b>	<b>19,077,335</b>	<b>0</b>	<b>0</b>	<b>5,312,326</b>	<b>5,312,326</b>	<b>46,440</b>	<b>2,287,743</b>	<b>2,334,183</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	736,518	0	0	736,518	736,518	0	0	0	0	0	0	0
99		Utility 1	17,082	0	0	0	0	0	0	17,082	17,082	0	0	0
99		Utility 2	990	0	0	0	0	0	0	0	0	990	0	990
7		Utility 7	8,952,646	0	0	6,463,184	6,463,184	0	0	1,740,126	1,740,126	0	749,336	749,336
8		Utility 8	548,285	0	0	0	0	0	0	383,153	383,153	0	165,132	165,132
		<b>TOTAL ACCOUNT</b>	<b>10,255,521</b>	<b>0</b>	<b>0</b>	<b>7,199,702</b>	<b>7,199,702</b>	<b>0</b>	<b>0</b>	<b>2,140,361</b>	<b>2,140,361</b>	<b>990</b>	<b>914,468</b>	<b>915,458</b>
		<b>TOTAL</b>	<b>37,926,821</b>	<b>0</b>	<b>0</b>	<b>26,430,236</b>	<b>26,430,236</b>	<b>584,947</b>	<b>168,450</b>	<b>7,493,546</b>	<b>8,246,943</b>	<b>47,430</b>	<b>3,202,211</b>	<b>3,249,641</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X30, 111X31, 111X32)						
99		Utility 0	867,621	867,621	0	0
99		Utility 1	7,225	0	7,225	0
99		Utility 2 - Oregon	26,783	0	0	26,783
7		Utility 7	17,604,963	12,709,551	3,421,877	1,473,535
8		Utility 8	535,413	0	374,157	161,256
9		Utility 9	22,236	17,554	4,682	0
		<b>Total</b>	<b>19,064,241</b>	<b>13,594,726</b>	<b>3,807,941</b>	<b>1,661,574</b>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	38,655	0	0	38,655
7		Utility 7	105,685	76,297	20,542	8,846
9		Utility 9	12,869	10,159	2,710	0
		<b>Total</b>	<b>157,209</b>	<b>86,456</b>	<b>23,252</b>	<b>47,501</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: G-CAM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	5,312,326	5,312,326	0	3,609,354	3,609,354	0	1,702,972	1,702,972
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,140,361	2,140,361	0	1,454,225	1,454,225	0	686,136	686,136
			0	7,452,687	7,452,687	0	5,063,579	5,063,579	0	2,389,108	2,389,108
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,807,941	3,807,941	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,305,166	1,305,166	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,807,941	3,807,941	0	2,587,229	2,587,229	0	1,220,712	1,220,712
4	404	Amortization Expense (404X30, X31, X32)	0	1,305,166	1,305,166	0	886,769	886,769	0	418,397	418,397
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-14,486,688	-10,458,375	-2,815,778	-1,212,536
9	282900	Utility 9	-1,701,499	-1,343,248	-358,251	0
		Total	<u>-16,188,187</u>	<u>-11,801,623</u>	<u>-3,174,029</u>	<u>-1,212,536</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%